13-P

Previous references.

1903.

(Sep. Rev.)

Later references.

File No. 98 of 03-04.

Serial Nos. 1–4

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 — 4

Part B. for

SUBJECT.

Rs 5-8- a being the amount of
Refund of the Stamp duty and penalty recovered on a receipt
Construed as an agreement.

Table of Contents.

Sl.1. No. 534 dy. 1-7-03 / 18-12-03. From the D.C. Bangalore.
Submitting for sanction, a refund Bill for Rs. 5½ on behalf of one Chikke Gowda, the executor of a document being the
FL.1007 excess Stamp duty and penalty recovered from him.

Sl.2. No. FL. 2064 dy. 9-2-04. To D.C. Bangalore.
Requesting that a copy of the document may be forwarded for perusal, and that the delay of the letter which is dated 1st. July and despatched on the 18th ~~Sep~~ Dec. should be explained.

Sl.3. No. 820 dy. 11-3-04. From the D.C. Bangalore.
G. R. S. 58 Forwarding copy of a document in respect of which a refund Bill was submitted on behalf of Chikke Gowda, with
FL.1597 the explanation for the delay in the despatch of the letter.

Sl.4. No. FL. 2803-4 dy. 13-4-04. To the D.C. Bangalore and the Comptr.
Sanctioning the refund Bill and forwarding it to the Comptr. for audit.

MYSORE GOVERNMENT
GENERAL AND REVENUE SECRETARIAT
21 DEC 1903

1903 / 47 / 1007

From

The Deputy Commissioner
Bangalore Dt

To

The Secretary to the Govt
of Mysore
Rev and Genl Depts

Dated 1st July
Despatched 18th Decr 1903.
Received

General No. Serial No. 1.

S No. 534

Enclosure No. One.

Submits for sanction a refund bill for Rs 5-8-0 on behalf of Chikka Gowda the executor of a document being the excess Stamp duty & penalty recovered from him

19.12.03
23/12/03

Submitted with draft

6/2/04

MGCPB—50reams—6-12-02.

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S.R. No. 534

In re

Bangalore District

Deputy Commissioner's Office

Bangalore 12th July 1903.

From,

H. H. Sparkes Esqr

Deputy Commissioner

Bangalore District

To,

H. V. Ranganayya Esqr Mysore

Secy to the Govt of Mysore

Revenue Govt Depts

Sir,

The executor of a certain document alleges in it that he has taken another mortgage deed from the executee with whom the executor had deposited the same for reference in connection with a third transaction between the same persons. The document the executor calls a receipt and executes it on

an

an unstamped bond. The sub-registrar of Uthiramerur before whom it was produced for registration considering it to be an agreement unregistered and sent it here in December last for the levy of the deficient duty and penalty. According to clause (b) of article 5 of the Stamp Act, a stamp duty of annas eight and a penalty of Rs 5/ were received from the executor and credited in the Chemmakatna Taluk Treasury on 31st January 1903.

2. On page 225 of the Jagannatha Ayyar's Stamp Act, it is stated that "every promise is an agreement and

An accepted proposal is a promise

In the document under question there is neither any proposal nor an acceptance of it. Therefore the document cannot be called an agreement. Accordingly the definition of receipt, a receipt given for movable property received not in satisfaction of a debt is not a receipt and therefore not liable for stamp duty under article 51 of the Mysore Stamp Act.

Under these circumstances, I find that to have recovered from the executor the deficient duty and penalty was quite unnecessary and therefore enclose a refund bill for Rs 5-8-0 in favor of the executor and solicit the

Sanction of Government to the same.

To avoid Delay, the document has been so certified and sent back to the Sub Registrar for delivering it to the party.

I have the honor to be,

Sir,

Your most obedient Servant,

Illegible

Dy Commissioner

To

The Dy Comr,

Bangalore District.

No. H 2064 Serial No. 2

Date. 9-2-04

Sir,

The Dy Comrs letter no: 534 of 1st July 1903 / 18.12.03 submitting for sanction a refund bill ~~for Rs 5-8-0~~ in favour of Chikkegowda for Rs 5-8-0, being the Stamp duty and penalty recovered on an instrument executed by him.

I Reffering to the above, has the honour to observe that the terms of the document are not clearly stated in the Dy Comrs letter. It is not clear besides how the stamp duty and penalty recovered were credited to Govt before

His Honour to request that a copy of the document may be forwarded for perusal by Govt.

The letter under reply is dated 1st July but is dispd on 18. Dec, 1903.

Mr

7

The instrument was finally endorsed by the Dy Comr. The Dy Comr is requested to furnish a report on this point together with forwarding a copy of the document for reference.

Reason for the unusual delay may be stated.

B.C.O

6/2/4

for Secretary -

6/2/4

Camp 5/2

Fd 1597

MYSORE GOVERNMENT
GENERAL & REVENUE SECRETARIAT
7C1597
15 MAR. 1904
1903

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From The Dy Commissioner Bangalore Dr

To The Secl to the Govt of my Dove Rev and Genl Depts Mercantile.

Dated 11/3/04

Despatched 14/3/04

Received

General No. Serial No. 3.

S. No. 820

Enclosure No. One

Secys No. Fl 2064 of 9th Febr inst.

Forwards Copy of a Document in respect of which a refund bill for Rs 5-8-4 was submitted on behalf of Chikka Swamy with explanation of the delay in the despatch of the letter.

Final
14. 3. 1904

Sanction
Illegible

14-3-1904

14/3.
14.3.04.

15/3 Refd for info 23/3/04

Submitted with off. 24/3/04

9

S.R. 2820
Revenue.

Bangalore District
Deputy Commissioner's Office
Bangalore 11th March 1920.

From,

M. Thengiah Chetty Esq. B.A.
Senior Assistant Commissioner in
Charge of the Bangalore Dt.

To,

B. K. Venkataramanaiengar Esq.
Secretary to the Govt. of Mysore
Revenue and Genl. Depts.

Sir,

With reference to your Docket No. 2064/H dated 9th ultimo, regarding the refund of the Stamp duty of Rs 5-8-4 to one Chikka Gowda, I have the honour to enclose a copy of the document referred to therein

2. The reason for the letter dated

1st July 1873 not having been despatched before the 18th December 1873 is that the refund bill sent to the District Treasury for certificate was not received before that date. The District Treasury Officer explains that the delay was due to the non receipt of information from the Taluk without which the certificate could not be made.

I have the honour to be,

Sir,

your most obedient Servant

[signature]

for Commissioner